

By: Watson

S.B. No. 1221

A BILL TO BE ENTITLED

AN ACT

relating to an annual report submitted to the comptroller by a municipality that imposes certain hotel occupancy taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter A, Chapter 351, Tax Code, is amended by adding Section 351.009 to read as follows:

Sec. 351.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later than February 20 of each year, a municipality that imposes the tax authorized by this chapter shall report to the comptroller:

(1) the rate of:

(A) the tax imposed by the municipality under this chapter; and

(B) if applicable, the tax imposed by the municipality under Subchapter H, Chapter 334, Local Government Code;

(2) the amount of revenue collected during the municipality's preceding fiscal year from:

(A) the tax imposed by the municipality under this chapter; and

(B) if applicable, the tax imposed by the municipality under Subchapter H, Chapter 334, Local Government Code; and

(3) the amount and percentage of the revenue described by Subdivision (2)(A) allocated by the municipality for a use

1 described by Section 351.101(a)(4) during the municipality's  
2 preceding fiscal year.

3 (b) The municipality must make the report required by this  
4 section by:

5 (1) submitting the report to the comptroller on a form  
6 prescribed by the comptroller; or

7 (2) providing the comptroller a direct link to, or a  
8 clear statement describing the location of, the information  
9 required to be reported that is posted on the Internet website of  
10 the municipality.

11 (c) Subject to Subsection (b)(2), the comptroller shall  
12 prescribe the form a municipality must use for the report required  
13 to be submitted under this section.

14 (d) The comptroller may adopt rules necessary to administer  
15 this section.

16 SECTION 2. As soon as practicable, but not later than  
17 January 1, 2018, the comptroller of public accounts shall prescribe  
18 the form required by Section 351.009(c), Tax Code, as added by this  
19 Act.

20 SECTION 3. A municipality shall submit the initial report  
21 or otherwise provide the initial information required by Section  
22 351.009, Tax Code, as added by this Act, not later than February 20,  
23 2018.

24 SECTION 4. This Act takes effect immediately if it receives  
25 a vote of two-thirds of all the members elected to each house, as  
26 provided by Section 39, Article III, Texas Constitution. If this  
27 Act does not receive the vote necessary for immediate effect, this

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1 Act takes effect September 1, 2017.